

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**
July 29, 2003

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FROM: ALAN K. MARKS
County Counsel

SUBJECT: CLAIMS FOR REFUND OF TAX PAYMENT

RECOMMENDATION: Receive report of County Counsel regarding tax refund claims of the following claimant and deny the claim pertaining to the Homeowner's Exemption:

Marilyn Ege
58290 Del Mar St.
Yucca Valley, CA 92284
(APN 0598-412-05)

BACKGROUND INFORMATION: The claimant filed two refund claims for the same property. Each claim was based on separate grounds. The Board referred the claims to the Office of County Counsel for recommendation. The Office of County Counsel then referred the claims to the Assessor's Office for review and recommendation.

The first refund claim involves the Homeowner's Exemption. The State Board of Equalization notified the Assessor's Office that the taxpayer had a Homeowner's Exemption on property in Riverside County as well as on property in San Bernardino County. The San Bernardino County Assessor's Office sent numerous notices to the taxpayer regarding the dual exemptions, but the taxpayer did not respond. The taxpayer's Riverside County property received a Homeowner's Exemption for 2002. The Assessor's Office cancelled the Homeowner's Exemption for the San Bernardino County property for the 2002 tax year and imposed a penalty for the wrongful filing of the Exemption claim. The taxpayer eventually sent in a Homeowner's Exemption claim form for the 2003 tax year for the San Bernardino County property, which was granted because the Riverside County property no longer receives the Exemption starting with the 2003 tax year. The taxpayer filed a claim for refund for the 2002 tax year for refund of taxes and penalties attributable to the denial of the Homeowner's Exemption in San Bernardino County for 2002. The Assessor's Office recommended that the claim be denied. We concur in that recommendation.

The second refund claim involves valuation procedures used by the Assessor's Office. The Assessor's Office, at the time the property was purchased, appraised the property in fair condition, and then after the home condition was improved, increased the assessment to reflect the increase in value. This improper procedure was remedied through roll corrections, and a refund is being processed pursuant to Revenue and Taxation Code section 5097.2(c). This claim is not related to the pending Proposition 8 cases.

REVIEW BY OTHERS: This item has been reviewed by the Office of the Assessor (William P. Jochimsen, Principal Appraiser) on May 19, 2003, and the County Administrative Office (Tracy Lindsay, Administrative Analyst) on July 17, 2003.

FINANCIAL IMPACT: None.

SUPERVISORIAL DISTRICT(S): All.

PRESENTER: Alan K. Marks, County Counsel, 387-5459

Record of Action of the Board of Supervisors

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